

EXHIBIT - B

**CONSOLIDATED AUDIT
EXPENSE DETAIL
For the Month Ended May 31, 2008**

<u>Personnel</u>	<u>Date</u>	<u>Transportation</u>	<u>Lodging</u>	<u>Sundry</u>	<u>Business Meals and Entertainment</u>	<u>Description</u>
William T Bishop	Integrated Audit 5/8/08			\$ 18.00		Parking in 1625 Eye Street garage for audit committee meeting
	5/9/08			\$		Lunch - audit team and Grace financial management - D Dockerman, T Dyer, G Huerta (Grace), D Parker, P Barkley, L Keenert and P Katsiak (PwC) - Clyde's, Columbia, MD
Erica Margolius	Integrated Audit 4/7/08		27.63	\$	155.44	Lunch with P. Katsiak, PwC, at Cheesecake Factory to discuss appraisal.
Pavel Katsiak	Integrated Audit 5/1/08	\$ 27.63				Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/2/08	\$ 27.63				Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/5/08	\$ 27.63				Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/6/08	\$ 27.63				Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/7/08	\$ 27.63				Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/8/08	\$ 27.63				Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
Jacqueline Calvo	Integrated Audit 4/14/08	\$ 70.85				90 miles each trip, less 20 regular commute. 70 miles each way x 2 = 140 miles
	4/15/08	\$ 70.85				90 miles each trip, less 20 regular commute. 70 miles each way x 2 = 140 miles
	4/14/08	\$ 9.00				4.50 each way = 9.0 total
	4/15/08	\$ 9.00				4.50 each way = 9.0 total
Melissa Noel	Integrated Audit 5/1/08			\$ 23.06		mailing of fee application
	<u>Summary</u>	<u>Total</u>	<u>Transportation</u>	<u>Lodging</u>	<u>Sundry</u>	<u>Business Meals</u>
		\$ 560.69	\$ 335.48	\$	\$ 41,06	\$ 194.15

CONSOLIDATED AUDIT-EXPENSE DETAIL
For the Month Ended May 31, 2008

	<u>Date</u>	<u>Title</u>	<u>Expenses</u>	<u>Description</u>
William T. Bishop	5/8/08	Audit Partner	\$ 18.00	Parking in 1625 Eye Street garage for audit committee meeting
	5/9/08	Audit Partner	\$ 155.44	Lunch - audit team and Grace financial management - B Dockman, T Dyer, G Huerla (Grace), D Parker, P Barkley, L Keorfet and P Katsiak (PwC) - Clyde's, Columbia, MD
			<u>\$ 173.44</u>	
Erica Margolius	4/7/2008	Audit Senior Associate	\$ 38.71	Lunch with P. Katsiak, PwC, at Cheesecake Factory to discuss appraisal.
			<u>\$ 38.71</u>	
Pavel Katsiak	5/1/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/2/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/5/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/6/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/7/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/8/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
			<u>\$ 165.78</u>	
Jacqueline Calvo	4/14/08	Audit Associate	\$ 70.85	90 miles each trip, less 20 regular commute. 70 miles each way x 2 = 140 miles
	4/15/08	Audit Associate	\$ 70.85	90 miles each trip, less 20 regular commute. 70 miles each way x 2 = 140 miles
	4/14/08	Audit Associate	\$ 9.00	Tolls 4.50 each way = 9.0. total
	4/15/08	Audit Associate	\$ 9.00	Tolls 4.50 each way = 9.0. total
			<u>\$ 159.70</u>	
Melissa Noel	5/1/08	Audit Associate	\$ 23.06	mailing of fee application
			<u>\$ 23.06</u>	
		Grand Total	<u>\$ 560.69</u>	

WR Grace and Co.
Fee Application Preparation
Month ended May 31, 2008

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
FEE APPLICATION PREPARATION				
Name: Melissa Noel				
5/1/2008	0.4	pick up check from office	\$ 127.00	\$ 50.80
	0.5	transfer time to another audit code (audit to art)	\$ 127.00	\$ 63.50
	0.5	update March reports	\$ 127.00	\$ 63.50
	0.7	Prepare March letters	\$ 127.00	\$ 88.90
	0.7	Q 28 Time compilation	\$ 127.00	\$ 88.90
5/2/2008	2.1	draft Q28 app	\$ 127.00	\$ 266.70
	1.0	Create bills for March and transfer March nonbillable time	\$ 127.00	\$ 127.00
	0.5	mail March 08 letter and pick up check	\$ 127.00	\$ 63.50
5/6/2008	1.0	wrap up Q28 application, email and mail letters	\$ 127.00	\$ 127.00
	3.6	prepare and send April email to team who charged time to Grace in April	\$ 127.00	\$ 457.20
		Input April time received from email and clean up April Spreadsheets	\$ 127.00	\$ 152.40
5/8/2008	1.2		\$ 127.00	\$ 152.40
5/13/2008	2.0	clean up Grace April reports	\$ 127.00	\$ 254.00
	1.0	email people to fix submissions and more detail	\$ 127.00	\$ 127.00
	0.4	send reminder emails	\$ 127.00	\$ 50.80
	0.4	request timesheets from CAA request server	\$ 127.00	\$ 50.80
	0.2	look into WIP descrepancies	\$ 127.00	\$ 25.40
5/14/2008	1.2	reconciled March and April time to report variances	\$ 127.00	\$ 152.40
	1.5	meeting with Pam and Alison- Transfer time	\$ 127.00	\$ 190.50
	0.6	make corrections to responses received about April issues	\$ 127.00	\$ 76.20
		clean up Grace April time compilation report, move nonbillable time and fee app time to correct spreadsheets, spell check and		
5/19/2008	1.8	proff read all details	\$ 127.00	\$ 228.60
5/20/2008	0.5	email people late for April submissions	\$ 127.00	\$ 63.50
5/21/2008	0.7	update Erica's variances, send Doug spreadsheet	\$ 127.00	\$ 88.90
5/22/2008	1.1	finish editing April working reports and send to Pam for review	\$ 127.00	\$ 139.70
		reconcile bills issued, checks received, and application for 2005-2008 to figure out how to apply outstanding check.		
5/27/2008	1.7	reconcile detailed AR and Cash/ Bill's report against my spreadsheet	\$ 127.00	\$ 215.90
5/28/2008	0.9	correspond with Tampa AR and try to accumulate missing data,	\$ 127.00	\$ 114.30
5/29/2008	1.0	research open invoices	\$ 127.00	\$ 127.00
	27.2			
Name: Pamela Barkley				
5/2/2008	1.3	Review the March application for the submission to the bankruptcy court	\$ 227.33	\$ 295.53
5/2/2008	1.2	Review the quarterly application for the bankruptcy courts	\$ 227.33	\$ 272.80
5/29/2008	2	Reviewing the April time submission to the bankruptcy court	\$ 227.33	\$ 454.66
	4.5			
Totals	31.7	Total Grace Time Tracking Charged Hours		\$ 4,477.39